

State of California

BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

**Regulation 4063. DESTROYED CIGARETTES.**

*Reference:* Section 30177, Revenue and Taxation Code.

The board will refund or credit to a distributor the denominated value, less the purchase discount, of stamps or meter impressions affixed to packages of cigarettes which have been destroyed by fire, flood or other casualty, prior to distribution. The distributor must establish by clear and convincing evidence that the cigarettes were destroyed by fire, flood or other casualty prior to distribution and the denominated value of the affixed tax stamps or meter impressions. The theft or mysterious disappearance of packages of cigarettes shall not constitute a casualty for which refund or credit will be given.

*History:* Adopted June 24, 1959.

Amended August 3, 1960.

Amended September 13, 1961.

Amended September 26, 2001, effective February 15, 2002. Changed "indicia" to "tax stamps or meter impressions."